

## **APPENDIX B**

### **AREA FACTORS**

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*PUERTO RICO*

Region: 11

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Total State Sales or Import Tax Rate:	6.60%
Working Hours Per Year (WHPY):	1,560 hrs/yr
Labor Adjustment Factor (LAF):	0.74
Electricity Cost Per Kilowatt-Hour:	\$0.130 /kW-Hr
Gasoline Cost Per Gallon:	\$1.46 /gal
Diesel Cost Per Gallon (Off-Road Use):	\$1.28 /gal
Diesel Cost Per Gallon (On-Road Use):	\$1.52 /gal
Cost-of-Money Rate (Full Rate):	6.375%
Cost-of-Money Rate (Adjusted):	5.100%

### Freight Rates

over	0	cwt	thru	240	\$17.33
over	240	cwt	thru	300	\$16.25
over	300	cwt	thru	400	\$15.19
over	400	cwt	thru	500	\$14.26
over	500	cwt	thru	700	\$13.35
over	700	cwt	thru	800	\$12.31
over	800	cwt	thru	99,999	\$9.79

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### AREA FACTORS (for all regions)

**Below is a listing of all regional area factors for reference only. The area factor's used for this pamphlet are loacted on previous page B-1.**

										Freight Cost													
Reg			SST	WHPY	LAF	Elec	Gas	D-Off	D-On	Thru CWT \$		Thru CWT \$		Thru CWT \$		Thru CWT \$		Thru CWT \$		Thru CWT \$		Thru CWT \$	
1	NORTHEAST	2001	5.50%	1360	1.15	\$0.097	\$1.56	\$1.45	\$1.69	240	\$6.92	300	\$6.25	400	\$5.58	500	\$5.04	700	\$4.50	800	\$4.73	99,999	\$5.68
2	MIDEAST	2001	5.40%	1450	1.04	\$0.063	\$1.51	\$1.34	\$1.59	240	\$5.24	300	\$4.73	400	\$4.23	500	\$3.82	700	\$3.41	800	\$3.58	99,999	\$4.33
3	SOUTHEAST	2001	7.60%	1530	0.83	\$0.063	\$1.42	\$1.29	\$1.53	240	\$4.23	300	\$3.82	400	\$3.41	500	\$3.08	700	\$2.75	800	\$2.65	99,999	\$2.35
4	NORTHCENTRAL	2001	5.40%	1260	1.04	\$0.060	\$1.62	\$1.40	\$1.64	240	\$5.71	300	\$5.16	400	\$4.61	500	\$4.16	700	\$3.71	800	\$3.63	99,999	\$3.32
5	MIDWEST	2001	7.10%	1400	0.98	\$0.064	\$1.48	\$1.37	\$1.61	240	\$4.59	300	\$4.14	400	\$3.70	500	\$3.34	700	\$2.98	800	\$2.74	99,999	\$2.43
6	SOUTHWEST	2001	8.70%	1590	0.88	\$0.070	\$1.47	\$1.29	\$1.53	240	\$5.29	300	\$4.78	400	\$4.27	500	\$3.86	700	\$3.44	800	\$3.28	99,999	\$3.01
7	WEST	2001	7.60%	1630	1.17	\$0.064	\$1.69	\$1.58	\$1.82	240	\$7.17	300	\$6.47	400	\$5.78	500	\$5.22	700	\$4.66	800	\$4.47	99,999	\$4.01
8	NORTHWEST	2001	5.20%	1540	1.09	\$0.047	\$1.69	\$1.60	\$1.85	240	\$8.65	300	\$7.81	400	\$6.97	500	\$6.30	700	\$5.62	800	\$5.48	99,999	\$4.98
9	ALASKA	2001	0.00%	1040	1.22	\$0.093	\$1.73	\$1.16	\$1.40	240	\$20.91	300	\$18.89	400	\$16.86	500	\$15.23	700	\$13.60	800	\$13.83	99,999	\$11.50
10	HAWAII	2001	6.00%	1480	1.23	\$0.140	\$1.90	\$1.44	\$2.00	240	\$21.11	300	\$19.66	400	\$18.24	500	\$17.02	700	\$15.82	800	\$14.64	99,999	\$11.53
11	PUERTO RICO	2001	6.60%	1560	0.74	\$0.130	\$1.46	\$1.28	\$1.52	240	\$17.33	300	\$16.25	400	\$15.19	500	\$14.26	700	\$13.35	800	\$12.31	99,999	\$9.79
12	KWAJALEIN	2001	4.70%	1390	1.18	\$0.124	\$1.01	\$0.98	\$0.98	240	\$21.11	300	\$19.66	400	\$18.24	500	\$17.02	700	\$15.82	800	\$14.64	99,999	\$11.53

**SST = State Sales tax**

**Gas = Gasoline Cost per Gal**

**WHPY = Work Hours Per Year**

**D-Off = Diesel-Off Road Cost per Gal**

**LAF = Labor Adjustment Factor**

**D-On = Diesel-On Road Cost per Gal**

**Elec = Electricty Cost Per kW-Hr**

**CWT = Hundred Pounds**